

## Article - Tax - General

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§9–205.

(a) (1) The Comptroller may enter into reciprocal agreements on behalf of this State, with the duly authorized representatives of any other state, that provide for:

(i) fuel tax registration of vehicles by motor carriers;

(ii) establishment of periodic fuel use reporting and fuel use tax payment requirements by motor carriers; and

(iii) disbursement of money that is collected by the Comptroller and is due to other states based on:

1. mileage travelled and fuel used in those states; and
2. the respective registration fees of those states.

(2) The Comptroller may not enter into any reciprocal agreement that would affect:

- (i) this State's motor carrier tax rate; or
- (ii) this State's registration fee for motor carriers.

(b) In exercising the authority granted under subsection (a) of this section, the Comptroller is expressly authorized to:

- (1) enter into regional or national fuel use tax agreements;
- (2) become a member of any regional or national conference, group, compact, or similar organization of motor carrier fuel use tax administrators; and
- (3) enforce the provisions set forth in any regional or national fuel use tax agreements.

(c) The agreement provisions shall apply to the fuel use taxation, registration, and reporting requirements of motor carriers subject to the provisions of the agreement without reference to or application of any other statutes of this State.

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